

EXHIBIT 4

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Sent: Friday, November 4, 2011 5:28 PM
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Subject: Review of Deloitte Workpapers
Attach: EmbeddedImage0001.gif

Team,

We have finished our review of Deloitte's workpapers for the 2010 audit of Autonomy. I suggest we schedule a call early next week (preferable Wednesday after 9am your time) in order to go through our high level findings. Meanwhile, we will work on putting together a high level memo of our review and key areas of focus. Overall, we did not identify any surprises or topics we have not already discussed and/or were covered through the draft KPMG report except for hardware sales briefly discussed below. We also have much more color on their prior revenue recognition policies and how this may differ from US GAAP.

The company had about \$100 million in hardware revenue. This is not mentioned in the financial statements or KPMG reports. Long story short, they have VAR arrangements with some of the large hardware providers and the \$100 million of hardware revenue is primarily just pass through revenue for laptops and servers. This hardware is normally sold at a loss to 4 or 5 large customers in advance of software sales. Some of these costs are allocated to sales and marketing. Their software is normally not on the hardware. We can further discuss commercial reasons and accounting on our call.

We also found several instances where the revenue recognition would have been different under US GAAP. Obviously, these balances may or may not still be in unbilled and AR. The differences are for various reasons, but primarily the same topics which we have already identified (e.g, hosting, extended payment terms, etc.).

I will provide more detail on our call.

Rebecca V.,

Will you please work on setting up a call? Thanks.

Rebecca

Rebecca Norris | Partner | Assurance

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